



Iowa Department of Revenue

<https://tax.iowa.gov>

82-013a (02/27/15)

**Excess Tax Paid on E85**

Claim Type 92

Attach to Form 82-006

Send this claim to: Iowa Department of Revenue

Motor Fuel Unit, Examination

PO Box 10456

Des Moines, Iowa 50306-0456

or fax to 515.281.3756

Name of Claimant: \_\_\_\_\_

FEIN: \_\_\_\_\_

**Use Whole Gallons**

	<b>A</b> <b>Gross Gallons</b>	<b>B</b> <b>Distribution Allowance Gallons</b>	<b>C</b> <b>Total Taxable Gallons (A - B)</b>	<b>D</b> <b>Tax Rate</b>	<b>E</b> <b>Total Tax Paid (C x D)</b>
1. Alcohol purchased tax paid and blended with gasoline					
2. Gasoline purchased tax paid and blended with alcohol					
3. Total tax paid on alcohol and gasoline portions of the blend. Add lines 1 and 2.					
4. Total tax due on E85. Multiply line 3; column C by E85 rate.					
5. Excess tax paid on E85. Subtract line 4 from line 3; column E.					

**INSTRUCTIONS**

Complete the Excess Tax Paid on the E85 Schedule on the reverse side and the Special Fuel Refund Claim 82-006.

**Line 1:** Complete columns A thru E by entering the alcohol gallons subject to refund.

**Line 2:** Complete columns A thru E by entering the gasoline gallons subject to refund.

**Line 3:** Add line 1 plus line 2 for columns A, B, C, and E.

**Line 4:** Complete column E by multiplying line 3, column C by the E85 rate.

**Line 5:** Complete column E. Enter this amount on form 82-006, line 4.

**Column A:** Enter the Total Gallons from the schedule (reverse side) on line 1 for alcohol and line 2 for gasoline, line 3 total.

**Column B:** Enter the distribution allowance from the schedule (reverse side) on line 1 for alcohol and line 2 for gasoline, line 3 total.

**Column C:** Subtract column B from column A for lines 1, 2, and 3.

**Column D:** Enter the tax rate you were charged before any distribution allowance. Refer to the Fuel Type table.

**Column E:** Multiply column C, total taxable gallons by column D, tax rate.

**Lines 1, 2, and 3:** Enter the number of gallons and the amount of tax paid for each portion of the blend, if each portion was purchased tax paid.

**Fuel Type Number (Tax per Gallon)**

065 • Gasoline (Effective 3-1-15 31.0¢ Prior to 3-1-15 21.0¢)	123 • Alcohol (Effective 3-1-15 29.0¢ Prior to 3-1-15 19.0¢)
079 • E85 (Effective 3-1-15 29.0¢ Prior to 3-1-15 19.0¢)	124 • Gasohol (Effective 3-1-15 29.0¢ Prior to 3-1-15 19.0¢)

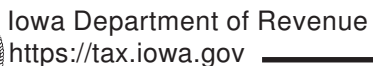
**Distribution allowance adjustment**

If you receive a distribution allowance from a supplier or any allowance from your seller, this allowance must be used to reduce the number of gallons and tax paid on the fuel. Usually, “distributors” are the only ones who receive this allowance. Example: (Based on a gasoline tax rate of 31¢) Distributor purchases 1,000 gallons of gasoline and receives a distribution allowance of 1.2% from the seller. The number of gallons is 988 and the tax is \$306.28, not 1,000 gallons and \$310 tax.

Signature

Daytime Phone Number of Person to Contact

Date



Attach worksheet to Form 82-006

List all alcohol and gasoline purchases which were made tax paid and blended into E85.

**Declaration:** I declare under penalties of law that I have examined this refund claim and to the best of my knowledge, it is true, accurate, and complete.

<b>Signature</b>	<b>Daytime Phone Number of Person to Contact</b>	<b>Date</b>
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